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That upon the death of the said J. Bernard Welty, the said Tyson J. Welty, your Respondent, entered into possession of the said farm, has paid the State and County taxes thereon, and has made many repairs and improvements to the said property, erecting fencing and improving the buildings, and has spent a large sum of money for said repairs and improvements; and said Tyson J. Welty further says that in the settlement of the estate of J. Bernard Welty, the said farm was appraised by appraisers appointed by the Orphans' Court of Frederick County for \$15,000; and the said Tyson J. Welty paid to the Register of Wills for the benefit of the State of Maryland, the collateral inheritance tax on the said sum at the rate of $7\frac{1}{2}\%$ amounting to \$1125.00; and your Respondents believe that the said Ethel Welty Gelwicks also paid the collateral inheritance tax on the home property in Emmitsburg, which was appraised by the said appraisers at \$12,500, the said tax amounting to \$937.50; and that the said Ethel Welty Gelwicks likewise entered into possession of the said town property upon the death of the said J. Bernard Welty, and has exercised sole control and dominion over it as devisee under the Last Will and Testament of the said J. Bernard Welty.

That the said Tyson J. Welty and Dula M. Welty, his wife, before the institution of this suit, conveyed to their son, James T. Welty, and Virginia W. Welty, his wife, a portion of the said farm as a building lot, containing 40,000 square feet, and their said son, James T. Welty, has begun the erection of a dwelling as a home for himself and his family on the said lot, and the foundation has been excavated and the dwelling erected to the level of the first floor, and the said James T. Welty has also dug a well on the said property, all at great cost and expense. And your Respondents say that the Complainants are guilty of laches in not claiming an interest in the said lands before the said sums were expended by your Respondents and their grantees, and that it would be inequitable and unjust for the Complainants to receive any benefit from the said improvements and expenditures.